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SECURITY INFORMATION

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German Democratic Republic

FINANCIAL AUDIT OF THE ACCOUNTS OF THE LAND SACHSEN RURAL KREIS DOEBELN ( 15 pp; German; 30 Nov 51)

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Part A of the report is a summary of the audit results. Planned 1951 receipts and expenditures: 4,277,900 DM. Actual receipts up to 30 September 1951: 3,938,500 DM (92.1 % fulfillment); actual expenditures up to 30 September 1951: 2,995,200 DM ( 70 % fulfillment).

The Land Sachsen Ministry of Finance blocked 90,900 DM through its letter of 13 September 1951. On the basis of the audit, the auditors proposed that an additional 53,500 DM be blocked. The council of rural Kreis Doeblen adopted a resolution to utilize 259,600 DM of savings for purposes outside and above the plan. The report goes on to cite various instances of improper use of funds and proposes remedial measures. The findings showed errors in judgment on the part of the Kreis Doeblen authorities or violations of existing regulations; however, no outright speculations were discovered.

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The safekeeping accounts and accounts for cash advances were handled in a very negligent manner.

Part B documents the overall statements of Part A and makes recommendations for remedial action in individual instances.

The control and audit department has only four auditors while the personnel plan calls for six. Therefore, it was impossible to audit the accounts of every community during 1951. The auditors were inadequately trained for their work; strenuous efforts must be made to remedy this condition.

A detailed list of amounts proposed for blocking (by the auditors) is also included in the document.

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17 May 1952

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